

Memorandum

To: Fire Department Chiefs
From: Suzanne Burgess, Finance Department
Re: Budget Information for the Fiscal Year Ending June 30, 2009 (FY2009)
Date: March 10, 2008

Enclosed are the following documents to assist in compiling your FY2009 budget:

- Budget Form - The budget information for your department must be submitted on this form. The form is in Excel format and is available on the Emergency Services/Fire Department webpage.
- The January 1, 2008 estimated assessed valuations from the County Assessor's Office
- The Rowan County Budget Schedule for Fire Districts with your due date – April 21, 2008

We recommend a budget reflecting a 96% property tax collection rate. This recommendation is based upon the facts that the Assessor's valuation as of this date is estimated and the County's current tax collection rate is approximately 96.25%. If your budget is calculated at 100% of valuation, it will be returned to you for adjustment. In this manner, we feel that revenues and expenditures will not be overstated for the year.

For the FY2009 budget, the Commissioners are asking for more detail regarding budgeted expenditures. Please provide this detail on a separate sheet, not on the face of the budget form. For all capital outlay accounts, please list items to be purchased with their estimated costs. For personnel, please list the number of a) full-time employees (if any) and their combined salaries and fringe benefits and b) part-time employees (if any) and their combined salaries and fringe benefits. If major repairs are anticipated, please describe the repair work to be performed. And, as you review your budget, please provide an explanation for any other item that you feel the Commissioners may question.

If your department proposes a tax rate increase, you may be required to meet with the Commissioners to explain the reason for the tax rate increase. The Commissioners may decide to hold a separate Public Hearing to receive public comment on this proposed change. The tax rate at the bottom of the budget form should be the rate the taxpayers will be charged for FY2009 taxes.

Please submit your original budget with original signatures to the Fire Marshal's Office at 2727-E Old Concord Road, Salisbury, NC 28146 by Monday, April 21, 2008. If you have any questions or need additional information, please feel free to contact me at 704-216-8178 or you may e-mail me at burgessr@co.rowan.nc.us.

Thank you.

ROWAN COUNTY

FIRE DISTRICT

PROPOSED BUDGET FOR FY 2008-2009

REVENUES:

Donations	
Fire District Tax	
Food Stamps	
Fund Raising Projects	
Grants	
Other City/Town Support: _____	
Other County Support: _____	
Other Support: _____	
Rowan County Fire Service	
Rowan County First Responders	
1 Cent Sales Tax	
TOTAL REVENUES	

EXPENDITURES:

Advertising	
Audit Services	
Capital Outlay: Building	
Capital Outlay: Equipment	
Capital Outlay: Truck	
Debt Service (Loan payments)	
Dues & Subscriptions	
Electricity	
First Responders	
Insurance/Bonds	
Motor Fuel & Lubricants	
Natural Gas/Heating Oil	
Pension	
Personnel	
Postage	
Repairs & Maintenance: Building	
Repairs & Maintenance: Equipment	
Supplies: Fund Raising	
Supplies: Kitchen	
Supplies: Office	
Telecommunications/Telephone	
Training & Fire Prevention	
Water	
Water Points	
Workers Compensation	
Miscellaneous	
TOTAL EXPENDITURES	

The Board of Directors recommends a tax rate of _____ cents per \$100 valuation. We certify that this budget has been proposed by the Fire Department Board and approved by a majority of the district's Fire Commissioners.

Chairman, Fire Department Board

Date

Chairman, Fire Commission

Date

FIRE DISTRICTS
ESTIMATED 2008-2009 TAX BASES
PER COUNTY TAX ASSESSOR

	<u>2008-2009</u>
Atwell Township	\$ 554,600,000
Bostian Heights	758,400,000
Cleveland	451,850,000
East Gold Hill	129,000,000
East Landis	9,700,000
East Rowan	26,250,000
Pooletown - 85%	22,312,500
East Gold Hill - 15%	3,937,500
Ellis Cross Country	160,650,000
Enochville	301,300,000
Franklin	350,200,000
Liberty	392,450,000
Locke Township	927,500,000
Miller Ferry	247,250,000
Mt. Mitchell	127,850,000
Poole Town	112,000,000
Richfield-Misenheimer	11,300,000
Rockwell Rural	561,250,000
Rowan Iredell	59,400,000
Scotch Irish	115,500,000
South Rowan	40,000,000
China Grove - 65%	26,000,000
Mt Mitchell - 31%	12,400,000
Bostian Heights - 4%	1,600,000
South Salisbury	308,600,000
Union	406,000,000
West Rowan	317,150,000
Woodleaf	551,000,000

ROWAN COUNTY - BUDGET TIMELINE
For 2008-2009

March 10	Distribute instructions and tax values to Fire Districts
April 21	Fire District budgets due to Fire Marshal
April 30	Fire District budgets due to Finance from Fire Marshal
May 26 - 30	Board review of budget
June 2	Public Hearing on proposed budget
June 16	Board adopts budget